What was the alternative fuel refueling facility credit?

For tax years 1998 to 2010, Colorado income tax credits were available for the construction, reconstruction, or acquisition of an alternative fuel refueling facility that was directly attributable to the storage, compression, charging or dispensing of alternative fuels to motor vehicles. [§39-22-516 (2.7), C.R.S.]

The percentage of the credit was determined by the tax year in which the costs were incurred:

Tax year beginning prior to January 1, 2006: 50%
Tax year beginning prior to January 1, 2009: 35%
Tax year beginning on or after January 1, 2009: 20%

If a) 70% or more of the alternative fuel dispensed each year by the refueling facility was derived from a renewable energy source for ten years, and/or b) the refueling facility was generally accessible for use by persons in addition to the person claiming the credit, then the percentage of the credit was multiplied by 1.25.

The credit claimed by a taxpayer was limited to \$400,000 in any consecutive five-year period for each refueling facility and could be generated one time for each facility. To the extent the allowable credit exceeded the tax liability, the excess could be carried forward for up to five years.